

the last vestige of local self-government by robbing local communities of their right to assess their own property. It is further vicious in that it sends lawyers and politicians from the cities into rural communities to assess farm lands.

The last General Assembly was profligate in appropriating the enormous sum of \$40,000 for the administration for two years of Governor Roberts' tax law. By April 1, the Emergency Board, to which had been voted \$500,000, had increased this appropriation to \$110,000, and must increase it further from time to time if the present board of hungry tax gatherers are to be paid and maintained by the tax payers.

If its present payroll is continued, this tax machine will cost the state for the two-year period approximately \$200,000.

Governor Roberts' tax law is further vicious in that it devotes upon the railroad commission to equalize the assessments, and to raise or lower the taxes on every home and farm in the state. The same board has for years exercised the power of assessing railroads, telegraphs and telephones, and under the Roberts plan, these utility corporations will pay to the treasurer of the state approximately several hundred thousand dollars less than they have paid under the old system. Where will this amount be made up except from the farmers and the small home owners?

(2) Governor Roberts should not be endorsed by the Democrats of Tennessee because of another measure fostered and sponsored by him, known as the Public Utilities Act, which has enabled the State Railroad Commission to override the wishes of local communities and to destroy solemn contracts entered into between the cities of Tennessee and certain public utilities. This measure was foisted on the Legislature and the people with the assertion that it was the same act which had been passed in the State of New Jersey under the administration of Governor Woodrow Wilson, but upon examination and analysis it has been reported by competent attorneys that there are thirty-six important and essential differences and departures from that act. Under it the small consumer of gas, water and lights in a municipality must make his appeal to Nashville if his meter is misread. In very nearly every one of the cities of the state the public service corporations have been permitted to destroy their contracts and franchises and to increase their rates against the people, and, at the same time the same commission, acting as a taxing board, has so assessed them as actually to reduce the amount of taxes they will pay.

Under this act the Railroad Commission of the state fixes the amount the people have to pay for car fare, electric lights, gas and water. This bill is vicious and should be repealed, and the power to deal with these utility corporations restored to the communities in which they operate.

Administration is Extravagant
3) Governor Roberts' administration should not be approved because it has been extravagant. In eleven months, despite the fact that the Governor has thundered much in his messages about economy, he has exhausted the appropriation for the expense of his office, and every cent expended by him for his maintenance for the remainder of the biennial period has been, and will be, in violation of law and in excess of the amount appropriated for this purpose by the General Assembly.

Following the personal example of the Governor, each department of the state has seemed to vie with each other in attempting to keep pace with the Governor in the riotous waste of the people's money until poor old Tennessee stands abashed today, with head hung low, its credit exhausted, and facing a deficit of nearly two millions of dollars at the end of this year.

An audit of the state's finances will show that recent statements are misleading and incorrect. Instead of a balance as shown, there is a deficit of approximately \$1,500,000 and though the taxes have been recently paid into the state treasury, and for the remainder of the year disbursements will far exceed receipts.

Five hundred thousand dollars was appropriated by Governor Roberts' Legislature to a fund to be expended by the Emergency Board, of which the Governor is chairman. By this board money has been appropriated to purposes for which the Legislature would never have granted appropriations.

At a time when the market for state and municipal securities of all kinds is very much depressed, and the difficulty increases daily in the sale of bonds, the need of retrenchment and economy is doubly apparent.

If the State of Tennessee continues to be administered as in the past two years by Governor Roberts, it is certain to reach a point when it will be impossible for it to pay its current expenses.

State Board in Politics.

(4) Governor Roberts should not be endorsed because of his policies with reference to the administration of the public schools, penal, and charitable institutions.

At the time Governor Roberts went into office, these institutions were managed by non-political boards. But he has had enacted legislation restoring the superintendent of public instruction, the wardens of the penitentiaries, and the heads of all reformatories and asylums, as personal appointees of the Governor, thereby becoming the spokes in the Governor's political wheel that rolls over and crushes the independence and character of these institutions which should be the state's most sacred trusts.

The administration of the Highway Department is a public scandal. Vast sums of money have been appropriated for its maintenance, but few miles of roads have been built. Under this system but a small portion of the Federal aid which the state as a whole should have been secured.

5. Governor Roberts is not entitled

lated a constitutional provision to the effect that the governor shall not appoint members of the legislature to office during the term for which the legislators were elected. He has favored seventeen members of the last legislature with appointments to lucrative offices. If it is lawful for an individual to obtain legislative action through the payment of his money for such favors, it is even worse for the endorsement because he has voted to obtain legislative action through the payment of the taxpayers' money.

Tax Law Was Suspended.

Governor Roberts in his agility and ability to favor whatever he believes to be popular, now claims to be the supreme advocate and exponent of law and order, though only recently he has at least sanctioned the violation of law by permitting the suspension of the execution of one of the statutes of the state, his famous, or infamous, tax law. He sanctioned the suspension of this law for one year. Vicious as it is, the suspension is unlawful.

Fortunately, most of us who rejoice in the name of Tennessee have dedicated our whole lives to law and order and do not need to conceal former radical and lawless tendencies by pasting upon false fronts a large label, "I am for Law and Order; honestly, I am."

A Democrat's Statement About Roberts' Iniquitous Tax on Life Insurance

Mr. C. C. Dabney, a Well Known Life Insurance Agent of Nashville, Speaks Out in Behalf of the 175,000 Policy Holders in the State.

"The writer was one of a legislative committee, representing the Nashville Life Underwriters' Association, that called on Gov. A. H. Roberts during the legislative session of 1919, and pleaded and begged Governor Roberts not to have this measure enacted into law. We explained to Governor Roberts that it did not take a single copper from any life insurance company, or from any life insurance representative; that we were simply making a plea in behalf of the widows and fatherless children and other dependents.

We at the same explained to Governor Roberts that Tennessee was getting 2 1/2 per cent tax on the insurance premium; that this was the greatest amount of tax paid on life insurance in any other state of the 48 states of America, as most of the states only collect a tax of 1 per cent on life insurance premiums; that indirectly this tax was paid by the policy holder, as this was embodied in the cost of the premium rate as applied to the policy. But to all of our pleadings Governor Roberts turned a deaf ear.

"Governor Roberts stated to us that he drafted this bill and he boasted of the fact that it was his measure. He went so far as to tell the committee of life insurance representatives that if we defeated the bill, he would follow it with a bill that would make every life insurance company doing business in Tennessee pay a tax of 3 1/2 per cent on their premiums instead of 2 1/2 per cent, as they were then paying.

"I am very much pleased to see, as your letter clearly indicates, that you have given such deep thought and made such a thorough investigation of this very unjust law, as all of this inheritance tax on life insurance simply means that amount of money taken from the widows and fatherless children of Tennessee.

"We watched with keen interest Governor Roberts' recent announcement and also read with much interest the platform presented by the Democratic state convention on June 8, 1920, thinking that among other laws that should be abolished or amended the inheritance tax on life insurance would be embodied among them. However, the above-mentioned announcement and platform seems to be as silent as the dry bones of the valley on the subject of inheritance tax as applied to life insurance."

GOVERNOR ROBERTS FOR A STATE INCOME TAX.

On page 864, Public Acts of Tennessee, is printed Senate Joint Resolution No. 56 (by Mr. Louthan and Bradley), which reads as follows:

"Be it resolved by the General Assembly of the State of Tennessee, the Senate and House of Representatives concurring. That a proposed amendment to the Constitution of Tennessee, adopted in 1870 A. D., be, and the same is, agreed to by a majority of the members elected to the Senate and House of Representatives, as follows:

"The General Assembly shall have power to levy and collect taxes on incomes from whatever source derived, same to be known as Amendment No. 1 to the Constitution."

The resolution was approved by Governor Roberts on April 15, 1919.

The Governor not satisfied with his other tax measures, and under the Constitution of the State of Tennessee, a State Income tax cannot be imposed on the citizens of this State, he approves an amendment of the Constitution to do so. Do the citizens of the State want a State income tax laid upon them? The first step has been taken. If Governor Roberts is re-elected we may expect his program for levying the State income tax to be carried out insofar as he can do so.

DEMOCRATIC PAPERS

What They Say of Roberts and His Administration

WHY THIS PRATING OF VIRTUE?

Fulsome credit has been given His Excellency, Governor A. H. Roberts, because at some time in his career that worthy stated that he favored law and order. Is it to be presumed that the governor of a great commonwealth will stand for the disorderly elements of anarchy, bolshevism and destruction, if any such exist in our midst, and against the orderly process of law?

Why, then, prate so continuously of the "law and order Governor?" Have not all other governors enforced the law? That is a duty. His Excellency might as well be lauded for the high moral stand by which he lives. He might as well be held up as a model of family virtue. But why do such? It is expected that the governor of a state will keep both the civil and the moral laws.

There evidently is a coon up the tree somewhere, else there would not be so much prating of these public virtues. What the Tennesseean is concerned with is, first, the wisdom of, and second, the maladministration of these laws, whose enactment the Governor instigated, not his enforcement of the common laws against arson and murder—or obedience to one of the commandments of Moses—Tennesseean, June 24.

ROBERTS A JUMPING FROG

(Nashville Tennesseean, June 25.) Mark Twain in his inimitable style gave rein to his descriptive talents in the story of "The Jumping Frog," that held all records in his community until some evil genius filled him full of shot before one of his jumping contests. He then became so weighed down he could no longer jump.

This jumping frog was a stationary one with iron feet, nailed down and clinched, in comparison to our own leaping, bounding, jumping Governor—the Hon. Albert H. Roberts.

There is no principle broad enough no conviction deep enough, no friendship sincere enough to keep this jumping political frog from hurdling every one of them.

Two months ago Governor Roberts stood upon a platform of which he alone was both architect and builder.

His position was that, nominated in a primary and elected in a general election after opposition in both had required an expression of his opinion upon public questions, these said opinions—except as they had been qualified and contradicted by his acts as Governor, for always Governor Roberts has shown jumping frog tendencies—constituted the Democratic platform.

Then the jumping political frog began to gurgle with glee and to croak with joy over planks in his platform—the sacred, inviolate tax system by which he, the anointed, was vested with the power to assess the taxes of every freholder in Tennessee; the public utilities act; the highway act, under which millions of miles of good roads have been constructed upon political maps; and the economies of his administration by which specific appropriation had been kept to reasonable figures only to be doubled and tripled in violation of law by that great outlaw, the Emergency Board.

Having settled the life ambition of two such friends as Wilson and Shields, Governor Roberts then yearned for other friends to satisfy. He sent his Court Chamberlain to Washington for a triple purpose—to convey his heartfelt prayers to friend Woodrow for his speedy restoration to health; to smother friend John K. with a kiss of friendship on both cheeks where the drooping glances and mustachios meet in dimples, and to beseech Congressman Garrett to fill to overflowing his cup of happiness by permitting the Governor to send the Congressman to San Francisco as a delegate from the state-at-large.

Then this jumping political frog began to jump, and he has since been the jumpingest bullfrog any pond, big or little, has ever produced. The Governor in one leap cleared the lofty fame of the great Wilson and landed

astride of McAdoo, whose broad back he used for a toehold, and another leap landed him alongside the friend of his bosom, John K. Shields, on the diaphragm of Mitchell Palmer. Paus-ing only for a fresh leap, he rose high in the air, and touching a single prohibition banner, splashed into a whiskey vat alongside "Jim" Cox of Ohio.

Bidding "Jimmie" Godspeed with a thirt-slacking sigh, Governor Roberts took his second wind, kicked friend Garrett into the discard—and in so doing spattered with disgust three of his truest friends—and threw himself with a wild embrace around the neck of Kenneth McKellar, whose scalp he formerly claimed for his little tommy-hawk.

By this time the jumping frog began to hit his stride. He jumped off his rotten tax law plank, catching a toehold upon the sound tax planks of Riley Crabtree. The next leap took him off another pet plank, his public utilities law, squarely upon Crabtree's plank for the repeal of the public utilities act. One more leap and he was off his highway plank onto a sound road platform.

Tired, but still enthusiastic, the Governor thought he saw only one obstruction between him and the gubernatorial gates which stood ajar. It was a massive form—it might have been that of Judas Iscariot; it might have been that of Benedict Arnold; it might have been a statue, a cold, graven image with side-glancing eyes and drooping mustachios, personifying treachery, but it was not. It was only the lifeless form of his former political friend, John Knight Shields.

Croaking with hatred the jumping political frog gurgled—"You may be a dead one, but this corpse will never be buried without knowing how I despise him." So with venom in his throat and blood in his eye, he leaped upon the prostrate figure of his erst-while friend, John K. Shields, and spewed and spat upon him.

Then the Governor made a last flying leap for the gubernatorial gates, which stood wide apart. But something halted the last jump. A tornado of ballots rudely drove what had once been the proud form of the Governor back to Livingston.

In less time than it takes to tell it, the great tax reform Governor fell against the door of the small law office—a kind stenographer opened it and stopped chewing gum long enough to exclaim, "Well, it looks like the remains of Albert, only there's nothing but his gall."

Moral—Sometimes it is best to fill a frog with shot before he fires himself and everyone else by jumping too much.

WHAT ABOUT IT, GOVERNOR?

Tennessee Democracy—in the Nashville Democratic convention—declared for the repeal of the outrageous public utilities law. Repeal of this vicious act is now part of the principles of the Democratic party of this state.

Governor Roberts, at whose behest the law was placed on the statute books—has made a show of bowing to the wishes of his party. Roberts, who is seeking a second term as Governor, has said something about repealing the law. But he has said nothing about repealing it NOW.

His promise is vague and indefinite. Maybe after the election is over and when the next Legislature meets, the bill, passed at his behest, will be repealed.

This will be a clear case of straddling the fence. In the first place it is difficult to conceive how Roberts can oppose it—then why delay until after the election? If he is sincere in his opposition, why not act now?

The Governor is to call a special session of the Legislature in July. If the repeal of the utilities bill is a part of that call, then the law can be killed at that time. The question is squarely up to Roberts.

The people of Tennessee are sweating under a tax system which is partially sound in principle but which wasn't carried out as it should have been. The people of the cities of

Tennessee are protesting against an iniquitous public utilities law which takes away from municipalities the right to control their own public; which abrogates franchises and makes a joke out of contracts; which has always worked in favor of the corporations as against the public, and which has resulted in tremendous increases in fares and rates charged by local utility corporations.

In carrying out this tax system and this utilities law Roberts has pretty largely made enemies of thousands of farmers and hosts of city dwellers, but he has made friends of the corporations. The corporations want the utilities law to continue on the statute books undisturbed and unchanged.

Roberts' desire to postpone the repeal of a law which is opposed by the entire Democratic party of Tennessee is capable of but one construction—that the Governor fears to anger these corporations, and at least wants to be re-elected before the subject of the utilities commission is brought up. This is a wishy-washy, unenviable position to take.

If Roberts intends to obey the will of the Democratic party and repeal the utilities bill, let him include that subject in the call for a special session of the Legislature. If he doesn't, let him be fair to the people and frankly state his position.

What about it, Governor Roberts? Do you intend to bring about the repeal of the utilities bill? If so eventually, then why not now?—Memphis Press.

TAXATION

(From an Editorial in the Tennesseean.)

The constitution of the state provides that taxes shall be laid uniformly and equally upon personal, real and mixed property, and that the properties shall be assessed according to their value.

This provision of the constitution has been in force for half a century, under it all the taxes of the state have been assessed and collected.

There was but comparatively little personal property in the state at the time this constitutional provision was adopted. Real property constituted the vast bulk of taxable wealth.

As personal property grew and became one of the sources of the state's wealth, it amounted to confiscation if personal property was taxed at its cost value.

If a note bearing the highest rate of interest—six per cent—was assessed at its cash value in the hands of its owner, a resident of the city of Nashville, it would pay a tax of over three per cent, leaving something over two per cent to the owner, which, after he paid a Federal income tax, would leave less than two per cent as a return.

Cash value assessment of personal property therefore meant confiscation. Hence personal property was never assessed at its cash value.

As the constitution provided that personal and real property must be assessed equally and uniformly, the practice has been unbroken to assess real property at less than its cash value.

This was according to custom and law in other states.

But few states assess their real property upon a cash basis.

Governor Roberts came along imbued with the machine politician idea that if he could hire at the state's expense two or three prominent politicians in every county he could succeed himself as Governor and perpetuate himself in power for a quarter of a century. In fact, Mr. Louthan, chief tax raiser, is quoted as saying, "If we can only get by this election we'll be in clover for twenty-five years."

There was an annual deficit of about five hundred thousand dollars a year, due to loss of revenue from liquor licenses. This served as Governor Roberts' excuse for his army of tax gatherers.

For the purpose of giving a reason for the existence of this political horde, it was decided to assess real estate and personal property at its cash value.

Bills were introduced, and the bill giving the powers necessary to assess real estate at its cash value was passed. The bill enabling personal property to be assessed at its cash value failed because the owners of personal property were better organized and threatened the Governor with political death if he passed the Todd bill. He therefore had the bill put to death and saved his own neck.

Meanwhile the expense of the army of tax raisers ran riotously along. The enormous appropriation of forty thousand dollars was soon wasted. It was quickly, illegally and in violation of the constitution, supplemented by the Emergency Board until now this mob of tax raisers has cost the taxpayers of Tennessee nearly a hundred and fifty thousand dollars.

It is daily increasing as the Emergency Board stands ready to run its hand into the people's pockets and draw out all the money necessary to maintain in luxury these political aides de camps of Governor Roberts, called "Statisticians."

Therefore it was found that assessing real estate alone at its cash value

would not give sufficient increase to pay the cost of Roberts' tax machine and in addition anything on the state's deficit. So real estate (especially the small homes and farm lands), have been assessed at war inflated prices, at prices above which they would sell on long and liberal terms, while valuable city blocks and office buildings have been but little raised.

At the storm of righteous indignation, under the stress of pressure from outraged taxpayers, the Governor became alarmed and had his Punch and Judy convention on June 8th promise the speedy enactment of the Todd personality tax bill. This will mean, if enacted, two things—that Governor Roberts will add a fresh corps to his already enormous army of taxraisers and that personal property will be either driven out of the state or confiscated.

As a result banks will lose millions of deposits and there will be an extreme financial depression, if not panic, in the state. Yet Governor Roberts is daily promising to bring just this ruin on the state by enacting the Todd bill.

Therefore every voter who believes that Governor Roberts will keep his word must know that if Roberts is re-elected personal property will be assessed at its cash value.

Therefore, every voter who believes that Governor Roberts will not keep his word must know that the personality tax bill will fail as it did at the last Legislature, and the small homes and farm lands will continue to be assessed, not at their cash value, but at war-inflated prices at which they would sell on long time.

Therefore the choice is limited, if Governor Roberts is re-elected either personal property will be confiscated and real estate depressed by the raising of taxes to meet Roberts' wanton extravagances or farm lands and small homes must be assessed far above even their cash value.

Why have either of these evils? The remedy is simple, put Roberts out of office, demolish Roberts' army of taxraisers and administer the affairs of the state economically.

Then there will be no need for additional revenue. Cut expenses instead of raising taxes.

Tax Payers Take Notice

The total state tax rate levied by the State for all purposes for the year 1919 and 1920 per \$100.00 of assessed taxable property is as follows:

(cents per \$100.)	1920.	1919.
(1) State purposes	14 1/2	35
(2) School purposes (to be retained in the counties)	.06	.16
(3) State highways	.04 1/2	.10
(4) University of Tenn.	.02	.05
(5) Elementary Schools (Sec. 6, Chap. III, Acts 1919.)	.05	.06
Total	32	70

The levy for 1919 is as specifically prescribed in Section 1, of Chapter II, Acts 1919, except item five as to Elementary Schools, which is provided for in Section 6, Chapter III, Acts 1919. The levy for 1920 is made under the provisions of the same act by the "sliding scale" method.

The published reports as contained in the press of last Sunday from Mr. Louthan gave the total state tax rate for all purposes as .26 cents. The effect of this official publication has been to deceive the public in this connection.

If the taxpayers who are vitally interested in this matter will multiply the above rates by the total taxable values for their respective counties on farm lands and other real estate they can readily see for themselves how much increase there will be under Governor Roberts' tax law in the taxes of the farmer. If they will multiply the above rates by the total taxable values of railroad and other public utility corporations they will readily see how much decrease the total tax to be paid by these corporations will amount to.

INCREASE IN GREEN COUNTY TAXES.

Read the amount of taxes paid by these taxpayers for 1919 and what they will have to pay for 1920—the result of the Roberts Tax Law. He asks for re-election. Will you vote for him?

First District.		1919.	1920.
J. R. Johnson	140.16	\$340.12	
Jesse Williamson	74.40	154.36	
Second District.		1919.	1920.
B. G. Fansworth	99.96	\$181.63	
J. H. Parman	86.40	241.91	
Mrs. N. C. Overholt	33.60	88.20	
Third District.		1919.	1920.
J. Felix Neas	99.36	\$248.62	
J. W. Waddell	67.20	174.19	
Fourth District.		1919.	1920.
P. S. Cobble	90.80	\$138.45	
J. B. Bewley	72.00	139.30	
H. C. Maloney	290.00	580.57	
Tom Reese	351.92	716.62	
S. E. Ottinger	123.60	252.57	
Smelter Bros.	228.80	516.68	
Fifth District.		1919.	1920.
T. E. Bacon	24.96	\$72.48	
J. F. Jackson	10.64	29.82	
Sixth District.		1919.	1920.
James Arnett	48	\$ 9.37	
B. C. Carter	182.85	348.98	
Mrs. Ella Harmon	4.80	16.53	
Seventh District.		1919.	1920.
W. R. Bales	8.16	\$17.36	
Twentieth District.		1919.	1920.
D. O. Ross	87.84	\$163.67	
J. B. King	146.40	293.96	
J. P. Dunn	46.08	110.25	
R. T. Dunn	61.92	132.30	

Similar reports are coming from every county in the State.

What Austin Peay Thinks of Roberts' Assessment Law

(Extract from letter by Mr. Peay in Nashville Banner of Feb. 27, 1920.)

New Assessment Laws.

Having now disposed of this question, and now speaking only as a citizen and a Democrat, who feels the keenest interest in his state and his party, I would respectfully urge upon those in authority a careful consideration of the manifest unrest and dissatisfaction in the state toward the new assessment act. It is useless, by sophistry and propaganda to glove its effects and to arbitrarily impose something upon the people to which they will not submit. It is manifest that an

injustice has been done the farm owners of Tennessee in the recent assessment. Lands have been assessed upon the basis of inflated sales which do not represent their cash value. I do not speak with reference to the recent assessments in the cities, because I have not examined them, but I live in an agricultural community and am familiar with farming conditions, and I know that our land owners cannot pay their taxes on these new assessments if any regard is had for a fair income from their farms. Too many conditions enter into successful farming. It is little considered what hazards attend an agricultural enterprise.